

U.S. DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN  
FILED

2014 JAN 30 P 3:52

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN

JON W. SANFILI  
CLERK

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. **14 - CR 012**  
[26 U.S.C. § 7206(2)]

SUNDAY UWUBITI,

Defendant.

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### INFORMATION

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#### THE UNITED STATES ATTORNEY CHARGES:

1. At all times material, the defendant, Sunday Uwubiti ("Uwubiti"), resided in Milwaukee, Wisconsin and operated a tax return preparation business using the name Trustee Tax Service.
2. During the period from approximately January 2010 through April 2011, Uwubiti, and others employed and supervised by Uwubiti at Trustee Tax Service, prepared and filed false and fraudulent federal income tax returns for third parties. These returns, the majority of which were electronically filed with the Internal Revenue Service ("IRS"), sought income tax refunds to which the taxpayers were not entitled.
3. To obtain these refunds, the returns falsely reflected that the taxpayers operated businesses from which they received income. Based on this income, and the fact that the taxpayers had one or more qualifying dependents, the returns claimed that the taxpayers were eligible for one or more tax credits, including Earned Income Credit, Additional Child Tax

Credit, Making Work Pay Credit, and American Opportunity Credit and that, as a result, the taxpayer was entitled to a tax refund.

4. During the period from January 2010 through April 2011, Uwubiti, and others employed and supervised by Uwubiti at Trustee Tax Service, filed with the IRS at least 99 false and fraudulent income tax returns fraudulently seeking more than \$448,000 in federal income tax refunds.

5. On or about the dates indicated below, in the State and Eastern District of Wisconsin and elsewhere,

**SUNDAY UWUBITI**

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Returns, Form 1040, for the indicated taxpayer for the calendar year 2010, which returns Uwubiti knew were false and fraudulent in the following respects:

- a. The return represented that the taxpayer operate a business and included a Schedule C, Profit and Loss from Business, indicating the gross receipts, expenses, and net income from the purported business when, in fact, as Uwubiti well knew, the taxpayer did not operate a business during 2010 and, therefore, did not have gross receipts, expenses, and income from such business in the amounts stated;
- b. Based on the reported business income, and the fact that the taxpayer had three qualifying dependents, the return indicated that the taxpayer was eligible for tax credits in, including an Earned Income Credit, a Making

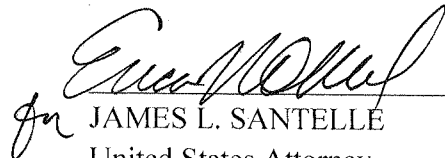
Work Pay Credit, and an Additional Child Tax Credit, in the amount stated below, when, in fact, as Uwubiti well knew, the taxpayer was not entitled to the tax credits in the amounts claimed; and

- c. Based on the false tax credits, the return indicated that the taxpayer was entitled to a tax refund in the amount indicated below, when, in fact, as Uwubiti well knew, the taxpayer was not entitled to the tax refund claimed.

Count	Date of Offense	Taxpayer initials	Tax credits claimed	Refund claimed
1	April 15, 2011	N.M.	\$7,664	\$5,589
2	April 15, 2011	K.T.	\$7,522	\$5,591

All in violation of Title 26, United States Code, Section 7206(2).

Jan 30, 2014  
Date

  
JAMES L. SANTELLE  
United States Attorney